

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3625-01
Bill No.: Perfected SB 1017
Subject: Counties; Transient Guest Tax; Motels and Hotels
Type: Original
Date: February 28, 2002

FISCAL SUMMARY

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
None			
Total Estimated Net Effect on <u>All</u> State Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
None			
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
Local Government*	\$0	\$0	\$0

*** This proposal is permissive. Voter approval would be required before fiscal impact would be realized.**

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 3 pages.

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Department of Revenue** state this proposal would have no administrative impact to their agency. Any local revenue impact is unknown.

The **County Commission of Clark County** officials state that Clark County would not be opposed to a transient guest tax.

Oversight assumes this proposal is enabling legislation and would have no state or local fiscal impact. Local government would have no fiscal impact without voter approval. Therefore, Oversight will show fiscal impact as zero.

This legislation would not affect Total State Revenue.

<u>FISCAL IMPACT - State Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005
	\$0	\$0	\$0

<u>FISCAL IMPACT - Local Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005
	\$0	\$0	\$0

FISCAL IMPACT - Small Business

If this proposal were enacted, small businesses of the hotel/motel industry could be expected to be fiscally impacted to the extent that they may incur additional administrative duties and costs related to collection of the tax in Clark County.

DESCRIPTION

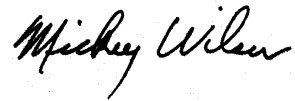
This act modifies Section 67.1003, RSMo to increase the limitation found in paragraph one to include a county of the third classification with a population of more than seven thousand, but less than seven thousand five hundred. This will include Clark county under the new census numbers.

DESCRIPTION (continued)

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue
County Commission of Clark Co.



Mickey Wilson, CPA
Acting Director

February 28, 2002